

**ALL PROPRIETARY FUND TYPES
COMBINED STATEMENT OF CASH FLOWS**

**CITY OF MINNEAPOLIS, MINNESOTA
Exhibit 5**

For the fiscal year ended December 31, 1999

(In Thousands)

	Proprietary Fund Types		Totals (Memorandum Only)
	Enterprise	Internal Service	Primary Government
Cash flows from operating activities:			
Operating income (loss)	\$ 39,662	(23,104)	16,558
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	9,518	4,720	14,238
(Increase) decrease in accounts receivable	2,580	(117)	2,463
(Increase) decrease in special assessments receivable	9	-	9
(Increase) decrease in loans receivable	1,699	-	1,699
(Increase) decrease in interest receivable	27	-	27
(Increase) decrease in notes receivable	575	-	575
(Increase) decrease in capital lease receivable	1,629	-	1,629
(Increase) decrease in due from other funds	(349)	(1,050)	(1,399)
(Increase) decrease in inventories	(165)	(121)	(286)
(Increase) decrease in prepaid items	1	83	84
(Increase) decrease in contracts receivable	1,319	-	1,319
(Increase) decrease in properties held for resale	(458)	-	(458)
Increase (decrease) in salaries payable	155	80	235
Increase (decrease) in accounts payable	994	(97)	897
Increase (decrease) in intergovernmental payable	(23)	-	(23)
Increase (decrease) in due to other funds	4	(1)	3
Increase (decrease) in deposits held for others	(26)	-	(26)
Increase (decrease) in deferred revenue	1,218	(123)	1,095
Increase (decrease) in compensated absences payable	162	389	551
Increase (decrease) in unpaid claims payable	-	1,796	1,796
Damages/losses recovered	-	88	88
Special assessments	934	-	934
Other non-operating revenues	1,145	1,930	3,075
Other non-operating expenses	(886)	-	(886)
Total adjustments	20,062	7,577	27,639
Net cash provided (used) by operating activities	59,724	(15,527)	44,197
Cash flows from non-capital financing activities:			
Proceeds from revenue bonds	2,900	-	2,900
Proceeds from notes	3,841	-	3,841
Interfund loans received	6,400	32,675	39,075
Operating transfers from other funds	14,258	11,372	25,630
Operating transfers from component units	-	13	13
Interfund loans paid	(18,475)	(17,025)	(35,500)
Principal paid on bonds and notes	(13,833)	(640)	(14,473)
Interest paid on bonds and notes	(9,233)	(110)	(9,343)
Operating transfers to other funds	(18,337)	(5,790)	(24,127)
Interest paid on interfund loans	(7)	(1,364)	(1,371)
Net cash provided (used) by non-capital financing activities	(32,486)	19,131	(13,355)

(continued)

**ALL PROPRIETARY FUND TYPES
COMBINED STATEMENT OF CASH FLOWS**

CITY OF MINNEAPOLIS, MINNESOTA

Exhibit 5

(Continued)

(In Thousands)

For the fiscal year ended December 31, 1999

	Proprietary Fund Types		Totals
	Enterprise	Internal Service	(Memorandum Only)
			Primary Government
Cash flows from capital and related financing activities:			
Proceeds from bonds	59,859	8,600	68,459
Contributions	562	-	562
Principal paid on bonds	(36,788)	-	(36,788)
Interest paid on bonds	(12,693)	(481)	(13,174)
Proceeds from sale of fixed assets	-	565	565
Acquisition and construction of fixed assets	(48,528)	(15,053)	(63,581)
Bond issuance costs	(80)	-	(80)
Net cash provided (used) by capital and related financing activities	(37,668)	(6,369)	(44,037)
Cash flows from investing activities:			
Purchase of investments	(67,157)	-	(67,157)
Sale of investments	71,510	-	71,510
Interest	789	78	867
Net cash provided (used) by investing activities	5,142	78	5,220
Net increase (decrease) in cash and cash equivalents	(5,288)	(2,687)	(7,975)
Cash and cash equivalents, beginning of year	51,595	2,895	54,490
Cash and cash equivalents, end of year	\$ 46,307	208	46,515
Non-cash investing, capital and financing activities:			
Loss on disposal of fixed assets	\$ (13)	(17)	(30)
Fixed assets constructed in capital projects funds	\$ 944	4,617	5,561

The notes to the financial statements are an integral part of this statement.